

of Ramanagaram and Channapatna was continued during the year.

(iii) Sales-tax.

275. The following important changes were made in the working of the Act and the Rules :—

(1) Illuminating kerosene was made liable to sales-tax at the standard rate when sold by the first dealer with effect from 1st January 1950.

(2) Exemption from sales-tax granted to ribbon; nakki and gota was withdrawn from 1st January 1950.

(3) Exemption granted to Gold Thread and Gold Tissues was withdrawn and they were made subject to tax at half per cent in the hands of the first dealer subject to taking out a license.

(4) The Act was amended exempting textiles manufactured by powerlooms from sales-tax in the hands of the manufacturer, the tax being recoverable from the last dealer when sold to the consumer.

The following articles were totally exempted from sales-tax :—

(i) Articles made by students and trainees in ten Industrial schools and

(ii) Bullock carts.

Under Section 8, rebate of one-half of the tax in the case of the following finished articles of industrial manufacture was given :—

(1) Paints,

(2) Varnishes and allied products; and

(3) Unbreakable slates.

276. The number of registered dealers which was 19,824 at the beginning of the year rose to 20,755 by the end of the year. The amount of registration fee collected was Rs. 97,026.

277. The number of cases assessed to tax was 12,070 (12,659).

278. The number of licenses issued or renewed during the year was 987 (1,157) and the amount of license-fee collected was Rs. 2,06,815 (Rs. 1,74,899).

279. The total net demand, collection and balance were Rs. 1,22,16,965, Rs. 92,53,742 and Rs. 29,63,223

**REVENUE
AND
FINANCE**
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respectively. A sum of Rs. 18,470 (Rs. 5,866) was collected in the shape of fines and penalties.

280. There were 1,676 appeals and 79 revision petitions to be dealt with during the year. Of these, 1,042 appeals and 65 revision petitions were disposed of leaving a balance of 634 appeals and 14 revision petitions at the close of the year.

281. Out of 68 cases which were launched for prosecution, 35 cases were withdrawn, four ended in acquittal and 28 were pending at the close of the year.

282. The number of offences of all categories under Section 20 was 1,166.

283. A sum of Rs. 16,92,611 was allowed as rebate on articles of industrial manufacture sold and delivered outside the State. The claims pending in 161 cases amounted to Rs. 1,09,687.

(iv) Stamps.

284. Out of the total stock of 2,10,73,281 stamps of the value of Rs. 1,05,76,586, 1,62,67,555 stamps of the value of Rs. 32,54,461 were issued to the several District Treasuries, leaving a closing balance of 48,05,726 Stamps of the aggregate value of Rs. 73,22,125 at the end of the year.

285. The total revenue realised from the sale of stamps amounted to Rs. 37,12,756 (Rs. 47,60,428). The total expenditure of the Department was Rs. 7,25,857 (Rs. 10,02,789), the net Revenue during the year being Rs. 29,86,899.

286. Out of the total amount of Rs. 2,08,512 due to Government under institution fees awarded in Pauper suits, a sum of Rs. 21,037 was recovered and Rs. 21,167 was remitted, leaving a balance of Rs. 2,00,968 to be recovered at the end of the year.

287. A Gazetted post of the Assistant Superintendent of Stamps was created. Orders were issued levying the stamp sur-charge fee at one percent on transfers of immoveable property within the limits of Tumkur and Sagar Municipalities. Exemption from stamp duty for three years from 1st February 1949 on Policies of Insurance issued by the Public and Motor Branches of the Mysore Government Insurance Department was granted. The